AMENDMENTS TO CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

1 - 18. Canceled.

19. (Currently amended) An integrated electronic device comprising:

a semiconductor body having a substrate;

a pair of insulation structures disposed in the substrate, delimiting an active area of the substrate, and each having a respective portion projecting from said substrate, the projecting portions defining a recess over a portion of the active area and over a portion of at least one of the insulation structures; and

a memory cell having body region disposed in the portion of the active area, <u>a gate</u> insulator disposed over the body region, a floating gate disposed in the recess over the gate insulator body region and over the portion of the at least one insulation structure, and a control gate disposed over the floating gate.

20. (Previously presented) The device according to claim 19 wherein:

said projecting portions define the recess over respective portions of both of the insulation structures; and

said floating gate is disposed over the respective portions of both the insulating structures.

- 21. (Previously presented) The device according to claim 19 wherein said floating gate does not extend above the projecting portions of the insulating structures.
 - 22. (Previously presented) The device according to claim 19 wherein said floating gate does not extend laterally beyond the projecting portions of the insulating structures.
 - 23 (Previously presented) The device according to claim 19 wherein said floating gate has a surface facing the control gate, the entire surface being planar.

- 24. 25. Cancelled.
- 26. (Currently amended) An integrated circuit, comprising:
- a substrate having an active region;

first and second insulators disposed adjacent to the active region and defining a recess over a portion of the active region and over a portion of at least one of the first and second insulators;

- a body region of a memory cell disposed in the portion of the active region;
- a first gate insulator disposed over the body region; and
- a floating gate of the memory cell disposed in the recess <u>over the gate insulator and</u> <u>over the portion of at least one of the first and second insulators</u> but not extending beyond the recess in a dimension parallel to a surface of the active region.
- 27. (Original) The integrated circuit of claim 26 wherein the first and second insulators respectively comprise first and second projections that define the recess.
 - 28. (Original) The integrated circuit of claim 26, further comprising: first and second trenches disposed in the substrate; and wherein the first and second insulators are respectively disposed in the first and second trenches.
 - 29. (Original) The integrated circuit of claim 26 wherein the first and second insulators define the recess over respective portions of both the first and second insulators.
 - 30. Cancelled.
 - 31.(Previously presented) The integrated circuit of claim 26 wherein the floating gate does not extend above the first and second insulators.
 - 32. Cancelled.

- 33. (Currently amended) The integrated circuit of claim 26, further comprising: a <u>second gate</u> insulator disposed on the floating gate; and a control gate disposed on the <u>second gate</u> insulator and overlapping the floating gate.
- 34. (Currently amended) An integrated circuit, comprising: a substrate;
- a first isolation region disposed in the substrate and defining a recess that is bounded by the first isolation region on at least two sides, the first isolation region having a first depth beneath the recess and a second depth outward from the recess along at least one of the at least two sides, the first depth being greater than or equal to the second depth; and
 - a first conductor disposed in the recess. ,
- 35. (Original) The integrated circuit of claim 34 wherein the first insulator comprises projections that define the recess.
- 36. (Original) The integrated circuit of claim 34, further comprising: a trench disposed in the substrate; and wherein the first insulator is disposed in the trench.
- 37 (Original) The integrated circuit of claim 34 wherein the first conductor composes a resistor.
- 38. (Original) The integrated circuit of claim 34 wherein the first conductor composes a plate of a capacitor.
- 39. (Original) The integrated circuit of claim 34, further comprising: a second insulator disposed on the first conductor; and a second conductor disposed on the second insulator and overlapping the first conductor.

40. - 48. Canceled.

- 49. (New) An integrated circuit, comprising:
- a substrate having an active region;

first and second insulators disposed adjacent to the active region and defining a recess over a portion of the active region and over a portion of at least one of the first and second insulators;

- a body region of a memory cell disposed in the portion of the active region;
- a first gate insulator disposed over the body region; and
- a floating gate of the memory cell disposed in the recess over the gate insulator and over the portion of one of the insulators.